

EXHIBIT 2

for WR Grace

Total number of parties: 4

Exhibit 2 - WR Grace Mailing

Svc Lst	Name and Address of Served Party	Mode of Service
25421	(GEORGIA DEPARTMENT OF REVENUE), OSCAR B FEARS, III, ASSISTANT ATTORNEY GENERAL, 40 CAPITOL SQUARE, S W, ATLANTA, GA, 30334	US Mail (1st Class)
25421	NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE, BANKRUPTCY SECTION, PO BOX 5300, ALBANY, NY, 12205-0300	US Mail (1st Class)
25421	STATE OF GEORGIA, DEPARTMENT OF REVENUE, P.O. BOX 161108, ATLANTA, GA, 30321	US Mail (1st Class)
25421	STATE OF NEW YORK, DEPT OF TAXATION & FINANCE, ELAINE Z COLE & BARBARA G BILLET ES, 340 E MAIN ST, ROCHESTER, NY, 14604	US Mail (1st Class)

Subtotal for this group: 4